モリソン・フォースター外国法事務弁護士事務所* 伊藤 見富法律事務所

(特定共同事業事務所)

MORRISON & FOERSTER LLP

SAN FRANCISCO LOS ANGELES DENVER

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August 7, 2003

Writer's Direct Dial Number +81 3-3214-6712

By Messenger

Office of International Corporate Finance Division of Corporate Finance Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D.C. 20549 U.S.A.

Attention: Mr. Paul Dudek

03029118

Re: File No. 82-4885 / Fujitsu Support and Service Inc.

Submission of Information Required Under Rule 12g3-2(b) of the Securities Exchange Act of 1934, as amended.

Dear Mr. Dudek:

On behalf of our client, Fujitsu Support and Service Inc. (the "Company"), I am furnishing herewith the following information pursuant to Rule 12g3-2(b)(1)(iii) (the "Rule") under the Securities Exchange Act of 1934, as amended (the "Exchange Act"):

Digest of 1st Ouarter Consolidated Results for the Fiscal Year Ending March 31, 2004 (the "Digest"). The Company filed the Digest with the Tokyo Stock Exchange on July 29, 2003, pursuant to Article 2 of the Tokyo Stock Exchange Regulations on Disclosure for Companies with Listed Securities, and has made it publicly available beginning on the same day on its web site.

This letter, together with the enclosures, shall not be deemed to be "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange

> AIG BLDG. 11F, 1-3, MARUNOUCHI 1-CHOME, CHIYODA-KU, TOKYO 100-0005, JAPAN 〒100-0005 東京都千代田区丸の内一丁目1番3号 AIGビル11階 TELEPHONE 81-3-3214-6522 FACSIMILE 81-3-3214-6512 *PRIMARY QUALIFICATION: NEW YORK, CALIFORNIA, ILLINOIS, ENGLAND

モリソン・フォースター外国法事務弁護士事務所 伊藤 見富法律事務所

(特定共同事業事務所)



MORRISON & FOERSTER LLP ITO & MITOMI

(REGISTERED ASSOCIATED OFFICES)

Securities and Exchange Commission August 7, 2003 Page Two

Act, nor shall the submission of this letter and the enclosed materials constitute an admission for any purpose that the Company is subject to the Exchange Act.

If you have any questions with regard to the enclosed information, please do not hesitate to contact the undersigned (direct: (81) 3-3214-6712, fax: (81) 3-3214-6512).

Kindly acknowledge receipt of this letter and the enclosures by stamping the enclosed copy of this letter and returning it to the messenger making this delivery.

Douglas Penkins

Sibino

Enclosure

cc: Ms. Shimazu

Mr. Kitazume Chuck Comey

Mitsutoshi Uchida

Fujitsu Support and Service Inc. ("Fsas")

Digest of 1st Quarter Consolidated Results for the Fiscal Year Ending March 31, 2004 Dated: July 29, 2003

This document contains forward-looking statements that are based on our current expectations, assumptions, estimates and projections about our company, our subsidiaries, our industry and other relevant factors. Forward-looking statements are contained in the sections entitled "5. Business Forecast", "Financial Highlights", "Supplementary Information" and elsewhere in this document.

Known and unknown risks, uncertainties and other factors could cause our actual results, performance or achievements to differ materially from those expressed or implied by any forward-looking statement contained in this document. Among the factors that you should bear in mind as you consider any forward-looking statement are the following:

- the rate of acceptance of our products and services;
- decreases in purchases of our products by government customers;
- our ability to continue to successfully introduce new products and services to the market;
- the level of competition in the markets in which we conduct our business;
- changing market demands in the information technology services industry;
- our ability to successfully implement our business strategies;
- our customers' response to new services we offer; and
- continuing deferrals and suspensions of purchases by our customers due to lower levels of IT investment, poor operating results, insolvency or bankruptcy or weakness in the Japanese economy generally.

You should understand that it is not possible to predict or identify all factors that could cause our actual results, performance or achievements to differ materially from those expressed or implied in any forward-looking statement contained in this document. Consequently, you should not consider the foregoing list to be a complete set of all such factors.

We undertake no obligation to update any forward-looking statement contained in this document whether as a result of new information, future events or otherwise.

As used herein, the words "we", "our" and "us" are used to refer collectively to the Fsas and its consolidated subsidiaries.

Digest of 1st Quarter Consolidated Results for the Fiscal Year Ending March 31, 2004

(Unaudited)

Name of Listed Company:

Fsas (Fujitsu Support and Service Inc.)

Code Number:

4706

Listed Exchange (Section):

Tokyo Stock Exchange First Section

Head Office:

Tokyo

(URL:

http://www.fsas.fujitsu.com/)

Representative:

Tatsuhiko Ohtaki, President and CEO

For Inquiries Please Contact:

Kazuyuki Nishikawa, Member of the Board and General Manager of Corporate Planning

Office

Tel: (03)5471-4700

1. Presentation Basis for Quarterly Results

1) Differences of Accounting Policies Between
Last Fiscal Year Basis and Quarterly Basis:

None

2) Change in Scope of Consolidated Subsidiaries

and Affiliates under Equity Method:

None

2. June 2003 1st Quarter Results

(For the period from April 1, 2003 through June 30, 2003)

(1) Results of Operations

(Millions of yen and thousands of U.S. dollars)	7	Three months 2002	ended	June 30 2003	Change	Three	months ended June 30 2003	_	March 31 2003
Net sales	¥	39,316	¥	41,231	4.9 %	\$	344,165	¥	220,696
Operating income		(299)		(1,059)	-		(8,840)		11,539
Income before income taxes									
and minority interests		(808)		(1,460)	~		(12,187)		9,229
Net income	_	(539)		(933)	-		(7,788)		5,021

(2) Per Share Data

	Т	hree months	ended	June 30		months ended June 30		ear ended March 31
(Yen and U.S. dollars)		2002		2003	Change	2003		2003
Earnings per share	¥	(9.45)	¥	(16.35)	- %	\$ 0.14	¥	86.37
Shareholders' equity per share		799.65		868.77	8.6	7.25		890.06

(3) Financial Position

A	t June 30	A·	t March 31		At Ju	ine 30		
	2002		2003		2003		2003	
¥	85,537	¥	117,602	¥	88,087	\$	735,284	
	45,596		50,848		49,537		413,497	
			(%)					
	53.3		43.2		56.2			
		¥ 85,537 45,596	2002 ¥ 85,537 ¥ 45,596	2002 2003 ¥ 85,537 ¥ 117,602 45,596 50,848 (%)	2002 2003 ¥ 85,537 ¥ 117,602 ¥ 45,596 50,848 (%)	2002 2003 2003 ¥ 85,537 ¥ 117,602 ¥ 88,087 45,596 50,848 49,537 (%)	2002 2003 2003 ¥ 85,537 ¥ 117,602 ¥ 88,087 \$ 45,596 50,848 49,537 (%)	

(4) Results of Cash Flows

		(Million	ns of ye	en and thousar	nds of	U.S. dollars)
Three months ended June 30,		2002		2003		2003
Net cash provided by operating activities	¥	117	¥	77	\$	643
Net cash used in investing activities		(596)		(333)		(2,780)
Net cash used in financing activities		(521)		(224)		(1,870)
Cash and cash equivalents at each end	¥	23,686	¥	28,842	\$	240,751

(5) Business Forecast

(Millions of yen and thousands of U.S. dollars)

	Six r	nonths endi	ng Se	ptember 30		Year endin	arch 31		
		2003		2003		2004	2004		
Net sales	¥	102,000	\$	851,419	¥	227,500	\$	1,898,998	
Net income		2,000		16,694	_	5,300		44,240	

Notes:

- 1. Fractions are rounded to the closest one million yen.
- 2. The U.S. dollar amounts included herein represent translations using the approximate exchange rate on June 30, 2003 of ¥119.80 = US\$1.00, solely for the readers' convenience.

3. Situation of Management (Consolidated)

During the first quarter of fiscal 2003 (ended June 30, 2003), Japan's economy continued to stagnate, as highlighted by continuing deflation and sluggish personal consumption. In the information technology services industry, while there were signs of a recovery in plan of capital spending, companies continued to curtail IT investments in view of a severe economic climate.

In Information Technology Services, while some large prospective deals for enterprise services were affected by the sluggish economy, sales were strong for government services related to the e-Japan Strategy and for our Operations Solution, which provides customers with operations management solutions for their computer systems. In addition, sales increased for multivendor-ready systems.

In Technical Support Services, with the aim of increasing customer satisfaction, we continued to enhance the quality of support services by augmenting our software support and multivendor support capabilities. However, such factors as the trend toward open systems and the tapering off of demand for the installation of new betting systems for public sports stadiums led to lower sales.

As a result of these developments, consolidated order volume totaled \(\frac{\pmathbf{\pmath}

4. Financial Position

For the three months ended June 30, 2003, net cash inflows from operating activities were \(\frac{47}{27}\) million (\$643 thousand). This positive trends in cash flows were mainly owing to cash collection from accounts receivable, which exceeded cash outflows represented by net loss and decrease in accounts payable and so forth.

Net cash outflows from investing activities were \(\frac{\pmatrix}{333}\) million (\(\frac{\pmatrix}{2,780}\) thousand). This was due primarily to constant capital expenditure on information infrastructure to enhance our operational efficiency. Certain rent deposits were returned in concert with facility cost reduction.

Cash outflows from financing activities were \(\xi224\) million (\(\xi1.870\) thousand). This was due to cash dividends paid.

5. Business Forecast

Business is developing nearly according to plan, and there is no change in our initial forecast for the Fsas Group's consolidated performance for the fiscal year ending March 31, 2004.

Characteristics of Quarterly Performance

The sales and income of the Fsas Group tends to concentrate in the second and fourth quarters. This is because the shipment or delivery of the deals we conclude with customers tends to fall in the second and fourth quarters. In addition, when compared with other quarters, sales tend to be low in the first quarter, and income tends to suffer accordingly.

6. Consolidated Financial Statements

(1) Consolidated Balance Sheets

	At	June 30	At	March 31		At Ju	ine 3	0
(Millions of yen and thousands of U.S. dollars)		2002		2003		2003		2003
Assets								
Current assets:								
Cash and cash equivalents	¥	23,686	¥	29,322	¥	28,842	\$	240,751
Time deposits		6		6		6		50
Marketable securities		500		-		-		-
Notes and accounts receivable		38,013		63,216		31,802		265,459
Inventories		7,023		9,047		10,796		90,117
Other current assets		2,863		2,098		3,053		25,484
Total current assets		72,091		103,689		74,499		621,861
Noncurrent assets:								
Property, plant and equipment, net		3,308		3,418		3,352		27,980
Intangible assets		2,725		3,004		2,947		24,600
Investment and other assets		7,413		7,491		7,289		60,843
Total noncurrent assets		13,446		13,913		13,588		113,423
Total assets	¥	85,537	¥	117,602	¥	88,087	\$	735,284
Liabilities, minority interests and shareholders' equity								
Current liabilities:								
Notes and accounts payable	¥	26,624	¥	49,508	¥	25,322	\$	211,369
Accrued expenses		3,904		5,772		3,806		31,770
Other current liabilities		2,916		5,015		2,781		23,214
Total current liabilities		33,444		60,295		31,909		266,353
Noncurrent liabilities:		-						
Accrued pension and severance costs		6,241		6,206		6,377		53,230
Other noncurrent liabilities		239		235		245		2,045
Total noncurrent liabilities		6,480		6,441		6,622		55,275
Minority interests		17		18		19		159
Shareholders' equity:								
Common stock		9,402		9,402		9,402		78,481
Capital surplus		11,345		11,345		11,345		94,699
Retained earnings		24,824		30,099		28,784		240,267
Unrealized gain on investment securities, net of tax		26		3		7		58
Less: Treasury stock		(1)		(1)		(1)		(8)
Total shareholders' equity		45,596		50,848		49,537		413,497
Total liabilities, minority interests and shareholders' equity	γ¥	85,537	¥	117,602	¥	88,087	\$	735,284

(2) Consolidated Statements of Income

		Three	mon	ths ended Ju	ine 30		
(Millions of yen and thousands of U.S. dollars)		2002		2003		2003	
Net sales	¥	39,316	¥	41,231	\$	344,165	
Operating costs and expenses:							
Cost of sales		30,664		33,065		276,001	
Selling, general and administrative expenses		8,951		9,225		77,004	
		39,615		42,290		353,005	
Operating income		(299)		(1,059)		(8,840)	
Other income (expenses):							
Other income		69		75		626	
Other expenses		578		476		3,973	
		(509)		(401)		(3,347)	
Income before income taxes and minority interests		(808)	-	(1,460)		(12,187)	
Income taxes		(272)		(528)		(4,407)	
Minority interests		3		1		8	
Net income	¥	(539)	¥	(933)	\$	(7,788)	

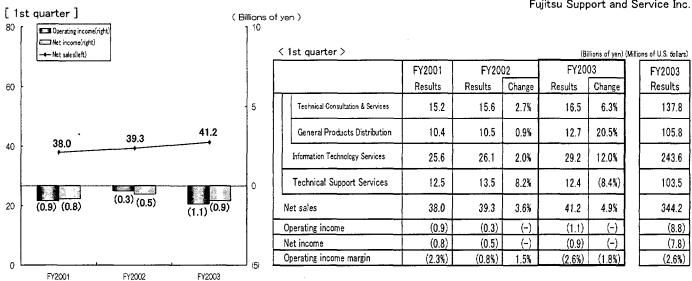
(2) Consolidated Statements of Cash Flows

		Three	mon	ths ended Ju	ine 3	30
(Millions of yen and thousands of U.S. dollars)		2002		2003		2003
Cash flows from operating activities:		***				
Income before income taxes and minority interests	¥	(808)	¥	(1,460)	\$	(12,187)
Adjustments to reconcile						
income before income taxes and minority interests						
to net cash provided by operating activities:						
Depreciation and amortization		386		371		3,097
Accrued pension and severance costs		(164)		258		2,154
Changes in operating assets and liabilities:						
Notes and accounts receivable, net of allowance		28,834		31,380		261,937
Inventories		(1,087)		(1,749)		(14,600)
Notes and Accounts payable		(21,766)		(24,032)		(200,601)
Other operating assets and liabilities, net		(3,126)		(2,281)		(19,040)
Other adjustments, net		(2,152)		(2,410)		(20,117)
Net cash provided by operating activities		117		77		643
Cash flows from investing activities:						
Payments for investment securities		(15)		-		-
Acquisition of property, plant and equipment		(322)		(115)		(960)
Increase in intangible assets		(374)		(394)		(3,289)
Payments for lease deposits		(28)		(27)		(225)
Refunds of lease deposits		140		199		1,661
Other		3_		4		33
Net cash used in investing activities		(596)		(333)		(2,780)
Cash flows from financing activities:		<u> </u>		<u> </u>		
Cash dividends paid		(493)		(224)		(1,870)
Other		(28)		_		
Net cash used in financing activities		(521)		(224)		(1,870)
Net decrease in cash and cash equivalents		(1,000)		(480)		(4,007)
Cash and cash equivalents at beginning of year		24,686		29,322		244,758
Cash and cash equivalents at end of year	¥	23,686	¥	28,842	\$	240,751

Supplementary Information

Financial Highlights

July 29, 2003 Fujitsu Support and Service Inc.



[2 80	nd quarter] Operating income(right) Net income(right)		(1	15	s of yen) <2nd quarter>						
	→ Net sales(left)				\ Zrid quarter >	FY2001	FY20	102	FY20		Millions of U.S. dollars)
60	63.7	59.8	60.8			Results	Results	Change	Forecast	Change	FY2003 Forecast
				10	Technical Consultation & Services	24.8	23.3	(6.1%)	26.7	14.4%	222.8
40					General Products Distribution	24.7	21.9	(11.4%)	21.1	(3.7%)	176.3
40	•		5.8		Information Technology Services	49.5	45.2	(8.7%)	47.8	5.7%	399.1
	5.3	4.9		5	Technical Support Services	14.5	15.0	3.2%	13.8	(7.8%)	115.2
20	2.7		2.9		Net sales	63.7	59.8	(6.1%)	60.8	1.6%	507.2
		2.5			Operating income	5.3	4.9	(6.0%)	5.8	16.4%	48.0
					Net income	2.7	2.5	(7.2%)	2.9	16.9%	24.5
0			<u>, [] </u>	ر ا	Operating income margin	8.3%_	8.3%	0.0%	9.5%	1.2%	9.5%
v	FY2001	FY2002	FY2003 (Forecast)	•							

_	1st half]	_	(Bi	lions o	yen)						
150	Operating income(right)			1 15							
	Net income(right) → Net sales(left)				< 1st half >				· (£	Billions of yen) (Millions of U.S. dollars)
120						FY2001	FY20	02	FY20	03	FY2003
	101.7	•••	102.0			Results	Results	Change	Forecast	Change	Forecast
00	101.7	99.1		10	Technical Consultation & Services	40.0	38.9	(2.7%)	43.2	11.2%	360.6
90					General Products Distribution	35.1	32.4	(7.7%)	33.8	4.2%	282.1
60					Information Technology Services	75.1	71.3	(5.1%)	77.0	8.0%	642.7
60	4.4	4.6	4.7	5	Technical Support Services	27.0	28.5	5.5%	26.2	(8.1%)	218.7
30	_	H			Net sales	101.7	99.1	(2.5%)	102.0	2.9%	851.4
30	1.9	2.0	2.0		Operating income	4.4	4.6	5.8%	4.7	1.2%	39.2
	1				Net income	1.9	2.0	4.4%	2.0	1.5%	16.7
0] ,	Operating income margin	4.3%	4.7%	0.4%	4.6%	(0.1%)	4.6%
U	FY2001	FY2002	FY2003 (Forecast)	U							

Note1) The total of segment sales does not equal the corporate total due to the omission of inter-segment sales eliminations presentation.

Note2) The U.S. dollar amounts included herein represent translations using the approximate exchange rate on June 30, 2003 of ¥119.80=US\$1.00, solely for the readers' convenience.

Supplementary Information

Digest of Consolidated Results

July 29, 2003

Fujitsu Support and Service Inc.

1.Order Volume

1) 1st quarter

(Millions of yen and Thousands of U.S. dollars)

		Three months ended June 30										
		2001	2002			2003						
	()	Results)	(Res	ults)	Change(%)	(I	Results)	Change(%)		(Results)		
Total Order Volume	¥	45,920	¥	51,920	13.1	¥	56,472	8.8	\$	471,386		
Information Technology Services		29,350		33,746	15.0		39,939	18.3		333,381		
Technical Support Services		16,700	1	8,403	10.2		16,904	(8.1)		141,102		
Eliminations		(130)		(229)	(-)		(371)	(-)		(3,097)		
Orders in Hand	¥	49,205	¥	51,712	5.1	¥	61,089	18.1	\$	509,925		

2) 1st half

(Millions of yen and Thousands of U.S. dollars)

	Six months ended September 30												
		2001		2002				2003					
	(1	(Results)		Results)	Change(%)	(Forecast)		Change(%)	(F	orecast)			
Total Order Volume	¥	101,353	¥	107,438	6.0	¥	112,000	4.2	\$	934,891			
Information Technology Services		72,960		78,641	7.8		86,000	9.4		717,863			
Technical Support Services		28,894		29,414	1.8		27,000	(8.2)		225,375			
Eliminations		(501)		(617)	(-)		(1,000)	(-)		(8,347)			
Orders in Hand	¥	40,937	¥	47,405	15.8	¥	55,848	17.8	s	466,177			

3) Fiscal year

(Millions of yen and Thousands of U.S. dollars)

		Years ended March 31										
		2001 2002			2	2003						
	(Results)	((Results)	Change(%)	(1	orecast)	Change(%)	(Forecast)		
Total Order Volume	¥	219,397	¥	227,437	3.7	¥	238,000	4.6	\$	1,986,644		
Information Technology Services		166,413		175,605	5.5		189,000	7.6		1,577,629		
Technical Support Services		53,820		53,355	(0.9)		52,000	(2.5)		434,057		
Eliminations		(836)		(1,523)	(-)		(3,000)	(-)		(25,042)		
Orders in Hand	¥	39,107	¥	45,848	17.2	¥	56,348	22.9	\$	470,351		

2.Net Sales

1) 1st quarter

(Millions of yen and Thousands of U.S. dollars)

		Three months ended June 30									
		2001	2002			2003					
		(Results)	(Re	sults)	Change(%)	(1	Results)	Change(%)	(Results)	
Net Sales	¥	37,952	¥	39,316	3.6	¥	41,231	4.9	\$	344,165	
Information Technology Services		25,550		26,051	2.0		29,183	12.0		243,598	
Technical Consultation & Services		15,124		15,532	2.7		16,509	6.3		137,805	
General Products Distribution		10,426		10,522	0.9		12,674	20.5		105,793	
Eliminations		(-)] 	(3)	(-)		(0)	(-)		(-)	
Technical Support Services		12,518		13,539	8.2		12,404	(8.4)		103,539	
Eliminations		(116)		(274)	(-)		(356)	(-)		(2,972)	

2) 1st half

(Millions of yen and Thousands of U.S. dollars)

		Six months ended September 30										
:		2001	2002	2	2003							
		(Results)	(Results)	Change(%)	(Forecast)	Change(%)	(F	orecast)				
Net Sales	¥	101,654	¥ 99,140	(2.5)	¥ 102,000	2.9	S	851,419				
Information Technology Services		75,118	71,304	(5.1)	77,000	8.0		642,738				
Technical Consultation & Services		39,951	38,857	(2.7)	43,200	11.2		360,601				
General Products Distribution		35,167	32,452	(7.7)	33,800	4.2		282,137				
Eliminations		(-)	(5)	(-)	(-)	(-)	************	(-)				
Technical Support Services		27,026	28,509	5.5	26,200	(8.1)		218,698				
Eliminations		(490)	(673)	(-)	(1,200)	(-)		(10,017)				

3) Fiscal year

(Millions of yen and Thousands of U.S. dollars)

	Years ended March 31									
	2001	2002	2	2003						
	(Results)	(Results)	Change(%)	(Forecast)	Change(%)	(Forecast)				
Net Sales	¥ 221,528	¥ 220,696	(0.4)	¥ 227,500	3.1	\$ 1,898,998				
Information Technology Services	167,803	167,187	(0.4)	178,000	6.5	1,485,810				
Technical Consultation & Services	86,449	83,784	(3.1)	92,000	9.8	767,947				
General Products Distribution	81,354	83,408	2.5	86,000	3.1	717,863				
Eliminations	(-)	(5)	(-)	(-)	(-)	(-)				
Technical Support Services	54,581	54,993	0.8	52,000	(5.4)	434,056				
Eliminations	(856)	(1,484)	(-)	(2,500)	(-)	(20,868)				

3. Personnel

1) 1st quarter

(Persons)

	At June 30									
	2001	2001 2002		200	3					
	(Results)	(Results)	Change	(Results)	Change					
Number of Employees	5,181	5,344	163	5,439	95					
Fresh Persons	163	188	25	179	(9)					
New Employees with Career	44	36	(8)	37	1					

2) 1st half

(Persons)

	At September 30								
	2001	200	2	2003					
	(Results)	(Results)	Change	(Forecast)	Change				
Number of Employees	5,152	5,309	157	5,430	121				
Fresh Persons	163	188	25	179	(9)				
New Employees with Career	69	67	(2)	70	3				

3) Fiscal year

(Persons)

	At March 31								
	2001	200	200	3					
	(Results)	(Results)	Change	(Forecast)	Change				
Number of Employees	5,126	5,275	149	5,400	125				
Fresh Persons	163	188	25	179	(9)				
New Employees with Career	106	121	15	120	(1)				